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*Attorneys for Petitioners, Christopher Kennedy and  
Alexander Lawson, in their capacities as Joint Official  
Liquidators of IIG Structured Trade Finance Fund  
Ltd. (in Official Liquidation)*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re	:	Chapter 15
	:	
	:	
IIG Structured Trade Finance Fund Ltd., <sup>1</sup>	:	Case No. 20-11129 (___)
	:	
	:	
Debtor in a Foreign Proceeding.	:	

**DECLARATION OF JOHN A. PINTARELLI  
IN SUPPORT OF CHAPTER 15 PETITION FOR  
RECOGNITION AS FOREIGN MAIN PROCEEDING**

I, John A. Pintarelli, under penalty of perjury, declare as follows:

1. I am a partner of the law firm of Morrison & Foerster LLP, counsel for Christopher Kennedy and Alexander Lawson (the “**Liquidators**” or “**Petitioners**”), duly appointed joint official liquidators of IIG Structured Trade Finance Fund Ltd. (in Official Liquidation) (“**STFF**”), a fund in liquidation in the Cayman Islands (the “**Cayman Liquidation**”) by way of the winding up order dated January 31, 2020 (Cause No. FSD 240 of

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<sup>1</sup> The last four digits of the Debtor’s company number is (3564). The registered office of the Debtor is c/o Alvarez and Marsal Cayman Islands Limited, Flagship Building, PO Box 2507, 2<sup>nd</sup> Floor, 70 Harbour Drive, George Town, Grand Cayman, KY1-1104, Cayman Islands.

2019 (NSJ)) (the “**Liquidation Order**”) made by the Grand Court of the Cayman Islands (the “**Grand Court**”). I am duly admitted to practice before the United States District Court for the Southern District of New York.

2. I respectfully submit this declaration in support of the Liquidators’ Official Form Petition and Verified Petition (together, the “**Petition**”), requesting entry of an order pursuant to chapter 15 of title 11 of the United States Code, 11 U.S.C. § 101 et seq. (the “**Bankruptcy Code**”).

3. Attached hereto as **Exhibit A** is the order recognizing as a main proceeding a Cayman Islands company liquidation in the case of *In re Bancredit Cayman Ltd. (in Liquidation)*, No. 06-11026 (SMB) (Bankr. S.D.N.Y. June 16, 2006).

4. Attached hereto as **Exhibit B** is a bench decision granting a petition for recognition of a foreign main proceeding and explaining the nature of collective proceedings for purposes of chapter 15 of the Bankruptcy Code (i.e., that they consider the rights and obligations of all creditors) in the case of *In re Ashapura Minechem Ltd.*, No. 11-14668 (JMP) (Bankr. S.D.N.Y. Nov. 22, 2011).

5. Attached as **Exhibit C** is the order recognizing as a foreign main proceeding the British Virgin Islands winding up and liquidation of an offshore fund in the case of *In re Tranen Capital Alternative Investment Fund Ltd.*, No. 15-12620 (Bankr. S.D.N.Y. Oct. 29, 2015).

6. Attached as **Exhibit D** is the order recognizing as a foreign main proceeding the British Virgin Islands liquidation of a similar offshore structure in the case of *In re Lawndale Group S.A.*, No. 15-11352 (SCC) (Bankr. S.D.N.Y. July 6, 2015).

7. Attached as **Exhibit E** is the order recognizing as a foreign main proceeding the British Virgin Islands liquidation of a similar offshore structure in the case of *In re Pioneer Freight Futures*, No. 13-12324 (Bankr. S.D.N.Y. Aug. 23, 2013).

8. Attached as **Exhibit F** is the order granting recognition of the British Virgin Islands liquidation of a similar offshore structure as a foreign main proceeding in the case of *In re Farenco Shipping Co. Ltd.*, No. 11-14138 (REG) (Bankr. S.D.N.Y. Feb. 24, 2012).

9. Attached hereto as **Exhibit G** is the order recognizing as a main proceeding a Cayman Islands company liquidation in the case of *In re LDK Solar Co., Ltd.*, No. 14-12387 (PJW) (Bankr. D. Del. Nov. 21, 2014).

10. Attached hereto as **Exhibit H** is the order recognizing as a main proceeding a Cayman Islands company liquidation in the case of *In re Saad Invs. Fin. Co. (No. 5) Ltd.*, No. 09-13985 (KG) (Bankr. D. Del. Dec. 17, 2009).

11. Attached hereto as **Exhibit I** is the order recognizing as a main proceeding a liquidation of two affiliated Cayman Islands companies in the case of *In re Madison Niche Assets Fund, Ltd. (in official liquidation) et al.*, No. 16-10043 (KJC) (Bankr. D. Del. March 1, 2016).

12. Attached hereto as **Exhibit J** is the order recognizing as a main proceeding a Cayman Islands company liquidation in the case of *In re AJW Offshore Ltd.*, No. 13-70078, (Bankr. E.D.N.Y. Feb. 5, 2013).

13. Attached as **Exhibit K** is the order granting recognition of the British Virgin Islands liquidation of a similar offshore fund as a foreign main proceeding in the case of *In re Grand Prix Assocs., Inc.*, No. 09-16545 (DHS) (Bankr. D.N.J. May 18, 2009).

14. Attached hereto **as Exhibit L** is the order recognizing as a main proceeding a Cayman Islands company liquidation in the case of *In re Platinum Partners Value Arbitrage Fund L.P. (In Provisional Liquidation), et al.*, No. 16-12925 (SCC) (Bankr. S.D.N.Y. Nov. 23, 2016).

Pursuant to Section 1746 of Title 28 of the United States Code, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: May 8, 2020  
New York, New York

/s/ John A. Pintarelli  
John A. Pintarelli

*Attorney for Petitioners, Christopher Kennedy and  
Alexander Lawson, in their capacities as Joint  
Official Liquidators of IIG Structured Trade  
Finance Fund Ltd. (in Official Liquidation)*